

## Chapter ETF 10

## ADMINISTRATION

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Note: Chapters 40, 41 and 42, Stats., as they existed on December 31, 1981, were repealed and a new Chapter 40 was created effective January 1, 1982, by Ch. 96, Laws of 1981.

ETF 10.01 Definitions. Words, phrases, and terms used in all ETF chapters which are not defined in this section shall have the meaning set forth in s. 40.02, Stats.:

(1) "Contract" means, for life insurance purposes, the contract for group life insurance and for spouse and dependent life insurance entered into with an insurer pursuant to s. 40.03 (6) (a) 1 and (b), Stats.

(2) "Dependent" means, for life insurance purposes, an employe's spouse, unmarried child, including stepchild and adopted child, who is dependent upon the employe for at least 50% of support and maintenance and who is:

- (a) More than 14 days of age, but under the age of 19,
- (b) Between the ages of 19 and 25 if a full-time student, or

(c) Age 19 or older and incapable of self-support on account of a physical or mental disability which can be expected to be of long-continued or indefinite duration.

(3) "Employe", for spouse and dependent life insurance purposes, means an employe as set forth in s. 40.02 (26) who is insured in the group life insurance plan under s. 40.70, Stats., and the rules of the department.

(3m) "Medical record" includes medical evaluation, diagnosis, prognosis, rehabilitation potential, medication, treatment, diet, limitations on activities, symptoms, general physical or mental condition, x-rays, lab tests or results, or any communication or information related to the health, medical, surgical, dental, optometric, chiropractic, podiatric or hospital care or condition of a participant or the spouse or dependent of the participant.

(4) "School system" includes, for life insurance purposes, any public entity whose primary purpose is education.

(5) "Student" means, for insurance purposes, a person, who is enrolled in an institution which provides a schedule of courses or classes and, whose principal activity is the procurement of an education. Full-time student status shall be defined by the institution in which the student is

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enrolled and shall include any usual vacation period if the child was a full-time student at the end of the previous term.

(6) "Summer vacation" means the time between the end of the regular school term of the school system in which the employe was last employed and the beginning of the next regular school term of that system.

History: Cr. Register, February, 1983, No. 326, eff. 3-1-83.; r. and recr. (intro.), am. (2) (intro.), cr. (3m), Register, June, 1983, No. 330, eff. 7-1-83.

**ETF 10.05 Creditable service for Milwaukee teachers.** Creditable service for Milwaukee teachers shall be granted for teaching service performed for governmental agencies other than the city of Milwaukee pursuant to ss. 42.70 (2) (s), 42.78 (1) (a), 42.81 and 42.91, 1979 Stats., only if the requirements in subs. (1) to (6) are satisfied:

(1) The teacher was a member, as defined in s. 42.70 (k), 1979 Stats., of the former Milwaukee teachers retirement fund on August 31, 1958, has not received a separation benefit since that date and the teaching service for which creditable service is requested was prior to September 1, 1958.

(2) The participant has 10 or more years of teaching service in the city of Milwaukee and the outside teaching credit granted, when added to the participant's separate, combined and formula teaching service in the city of Milwaukee, does not exceed 35 years for benefit computation purposes. If at the time of a benefit computation the total service exceeds 35 years, any payment made previously for outside teaching service which cannot be used shall be transferred to the additional contributions of that participant.

(3) The participant applies in writing for the outside teaching credit giving pertinent details on when, where and for whom the outside teaching service was performed.

(4) The outside teaching service is verified by the school district, successor school district or public retirement plan.

(5) The applicable public retirement plan certifies to the department that the participant is not entitled to any benefit, absolute, contingent or otherwise, from that retirement plan as a result of the teaching service.

(6) The participant makes the contributions which would have been required if the service to be credited had been subject to s. 42.80, 1979 Stats., at the time the teacher became a member, as defined in s. 42.70 (k), 1979 Stats., of the former Milwaukee teachers retirement fund, or if later, at the time the teacher returned to covered Milwaukee teaching after the period of outside teaching. The amount due shall be increased with interest at the effective rate, as defined in s. 40.02 (23), Stats., as though the contributions were in the fund on September 1, 1959.

History: Cr. Register, June, 1983, No. 330, eff. 7-1-83.

**ETF 10.30 Effect of variable transfer on benefits.** Any gains or losses at the effective date of a transfer pursuant to s. 40.04 (7), Stats., including subsequent interest credits, shall be reflected as an adjustment to the benefit at the time it is payable.

History: Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.02 and am., Register, December, 1982, No. 324, eff. 1-1-83.

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**ETF 10.31 Effective date of election to cancel variable participation.** Pursuant to s. 40.04 (7), Stats., an election to cancel variable participation shall be made on a form provided by the department and shall be effective, for future contributions, on the January 1 following receipt of the form by the department. A participant may further elect the transfer of variable annuity contribution accumulations to the fixed division on:

(1) An unconditional basis effective the January 1 following receipt of the election form by the department; or

(2) A conditional basis as follows:

(a) For annuitants, effective the first January 1 after receipt of the form by the department on which the condition under s. 40.04 (7) (a) 1, Stats., is satisfied.

(b) For all other participants, effective the first January 1 after receipt of the form by the department on which the condition under s. 40.04 (7) (a) 2, Stats., is satisfied.

History: Cr. Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.32 Additional contributions.** When a participant makes an election pursuant to s. 40.04 (7), Stats., and has additional contributions, the election shall be governed by an evaluation of all contributions and shall be effective as prescribed in s. ETF 10.31.

History: Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.04 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.33 Multiple accounts or accumulations.** An election filed pursuant to s. 40.04 (7), Stats., shall be effective for all accounts and accumulations of the participant except that for an annuitant who has variable accumulations from which no annuity is being paid, the effective date of an election shall be separately determined for the current annuity or annuities and for the variable accumulations from which no annuity is being paid.

History: Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.05 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.34 Rights of beneficiaries.** Persons who are receiving or are eligible to receive benefits as beneficiaries of participants under ch. 40, Stats., shall be eligible to file an election to cancel variable participation pursuant to s. 40.04 (7), Stats.

History: Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.06 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.35 Withdrawal of election form.** An election to terminate variable participation cannot be cancelled or withdrawn after it has been received by the department and is subject to change only as prescribed by s. 40.04 (7) (b), Stats.

History: Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.07 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.60 Monthly reports and payments.** (1) Every employer, which has one or more employees as a participant under ch. 40, Stats., shall:

(a) Prepare and transmit a coverage report or reports to the department for each calendar month. Such reports shall be in the form prescribed by and in accordance with instructions from the department.

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(b) Remit to the department, with the respective coverage reports required under par. (a), the employe and employer contributions or deposits, premiums, payments on the accrued liability or other amounts payable to the department for the calendar month covered by the report.

(2) The secretary may, for specified employers or types of coverage, provide for summary reporting on a monthly basis to accompany the monthly remittance required in sub. (1) (b), and detailed reporting on a quarterly, semi-annual, or annual basis.

(3) The department may designate an agent or depository to receive on its behalf, payments or remittances as provided in sub. (1) (b) and any report or remittance will be considered received in the department's offices as of the date it is received by such a designated agent or depository.

History: Cr. Register, December, 1976, No. 252, eff. 1-1-77; emerg. am. (1) (a) and (b), eff. 8-1-80; am. (1) (a) and (b), Register, November, 1980, No. 299, eff. 12-1-80; renum. from ETF 4.01 and am. (1) (intro.), Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.61 Transmittal of initial OASDHI wage reports.** Initial monthly and annual wage reports and the required remittance covering the period from the effective date of coverage to the end of the report period in which any employer becomes covered under the agreement between the state and the federal social security administration, as required in the administration of subch. III of ch. 40, Stats., are due 70 calendar days after the approval of the coverage agreement by the social security administration. Whenever the social security administration extends the time for the filing of initial retroactive wage reports or payment of the required remittance, an extension of the due date shall be granted by the department.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69; renum. from SSF 1.05 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.62 Transmittal of OASDHI adjustment reports.** (1) The original and one copy of any adjustment wage report required in the administration of subch. III of ch. 40, Stats., shall be dated and signed by the authorized agent for any coverage group and transmitted, with any required remittance, within 15 calendar days prior to the due date established under federal regulations as defined in s. 40.02 (32), Stats.

(2) When an adjustment wage report is prepared by the social security administration because of errors in reporting "covered wages" which were ascertained by federal authorities, any contributions required, in the administration of subch. III of ch. 40, Stats., shall be remitted within 15 calendar days prior to the due date established under federal regulations as defined in s. 40.02 (32), Stats. A statement from the employer explaining the adjustment will be required.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69; renum. from SSF 1.06 (1) and (3) and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.63 Due dates.** (1) (a) Reports and remittances from state departments required in the administration of group health insurance pursuant to subch. IV of ch. 40, Stats., are due no later than the 20th day of the calendar month for the following month's coverage.

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(b) Reports and remittances from state departments required in the administration of group life insurance pursuant to subch. VI of ch. 40, Stats., are due no later than the 20th day of the calendar month for coverage in that month.

(c) Reports and remittances from state departments required in the administration of income continuation insurance pursuant to subch. V of ch. 40, Stats., are due no later than the 20th day of the calendar month for coverage in that month.

(d) Reports and remittances from local units of government required in the administration of group life insurance pursuant to subch. VI of ch. 40, Stats., are due no later than the last working day, excluding Saturdays, Sundays, and holidays when the state offices are closed, of the calendar month for coverage in that month.

(e) Reports and remittances from state departments, excluding university and other state department reports which pertain to teachers only, required in the administration of subch. II of ch. 40, Stats., are due on the 20th day of the calendar month following the reporting period.

(f) Reports and remittances from all reporting officials required in the administration of subch. III of ch. 40, Stats., are due on the 15th day of the calendar month following the end of the reporting period, except, that the annual report of wage detail is due prior to the March 1 following the end of the reporting period and except as provided by ss. ETF 10.61 and 10.62.

(g) Reports and remittances other than those specified in pars. (a) to (f) are due on the last working day, excluding Saturdays, Sundays, and holidays when the state offices are closed, of the calendar month following the end of the reporting period.

(2) Whenever the 15th or 20th day of the calendar month referred to in sub. (1) falls on a Saturday, Sunday or holiday on which state offices are closed, a report or a remittance received on the next succeeding working day will be deemed to have been received on a timely basis.

(3) Postmarks on envelopes or packages containing reports or remittances shall be deemed evidence of timely receipt of the reports and remittances providing the postmark is dated no later than 2 days prior to the due date and is received no later than 7 days after the due date.

History: Cr. Register, December, 1976, No. 252, eff. 1-1-77; emerg. cr. (1) (e), eff. 8-1-80; r. and recr. (1), am. (2) and (3), r. (4), renum. (5) and (6) to be (4) and (5) and am. (4), Register, November, 1980, No. 299, eff. 12-1-80; renum. from ETF 4.02, am. (1), renum. (2) to be ETF 10.64, renum. (3) to be (2), r. (4), renum. (5) to be (3) and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.64 Penalties and interest.** Except as provided in s. ETF 10.63 (2) and (3), any report or remittance not received within the period specified in this chapter shall be subject to the charges and interest calculated in accordance with the provisions of s. 40.06, Stats. In addition the employer shall be subject to and transmit the federal interest penalty on any contributions due on any OASDHI adjustment report which is determined by the social security administration to be delinquent.

History: Renum. from ETF 4.02 (2) and am., Register, December, 1982, No. 324, eff. 1-1-83.

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**ETF 10.70 Individual personal information.** (1) Individual personal information, within the meaning of s. 40.07, Stats., is all information in any individual record of the department, including but not limited to the date of birth, earnings, contributions, interest credits, beneficiary designations, creditable service, marital status, address, and social security number, but not including information in any statistical report, other report or summary in which individual identification is not possible.

(2) Individual personal information may be disclosed as required for the proper administration of benefit programs under ch. 40, Stats., including discussion of this information in any meeting of any board created under s. 15.16 or 15.165, Stats., or disclosure in any written record of the board proceedings.

(3) (a) Pursuant to s. 40.07 (1) (a), Stats., an individual's personal information may be disclosed, except as otherwise prohibited, upon proper identification, to that individual or the duly authorized personal representative of that individual in person, by telephone, or in writing.

(b) Except as provided in par. (d), an individual's authorization to release information to a personal representative shall be in writing, signed, and dated and shall refer specifically to the records in this department.

(c) A written authorization under par. (b) which does not contain an expiration date shall be deemed to have expired 6 months following the date the authorization was signed.

(d) The secretary of the department, or specific departmental employees designated by the secretary, may authorize disclosure of information without written authorization when urgent circumstances exist which warrant an exception to normal procedures and when the person to whom the information is to be given is otherwise authorized to receive it.

(4) In case of death, disabling injury or disease, disclosure of individual personal information shall be made only to a proper beneficiary or the duly authorized representative of the beneficiary or to the legal representative of the individual or the individual's estate whose record is the subject of inquiry.

(5) Notwithstanding sub. (3), disclosure of a beneficiary designation shall only be in person or upon receipt of a written request from the individual whose record is the subject of inquiry. Disclosure shall be made to either the individual or to the duly authorized representative of that individual.

History: Cr. Register, June, 1983, No. 330, eff. 7-1-83.

**ETF 10.71 Transcript fees.** (1) A copy of the transcript of proceedings in any hearing initiated under the provisions of s. 227.07 or 227.064, Stats., will be provided upon the written request of a party, as defined in s. 227.01 (6), Stats., and upon payment of the fee or fees specified below:

(a) A \$3.00 flat charge plus 25¢ for each page of the transcript for single copies.

(b) A 10¢ per page charge for additional copies.

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(2) One free copy of the transcript shall be provided to any party who establishes to the satisfaction of the department, that the payment of a transcript fee would prove to be an unreasonable financial burden due to the party's lack of financial resources.

History: Cr. Register, July, 1977, No. 259, eff. 8-1-77; renum. from ETF 3.02 and am. (1) (intro.) and (2), Register, June, 1983, No. 330, eff. 7-1-83.

**ETF 10.72 Fee for search of historical records.** Individuals and employers may be charged an administrative fee of \$5.00 for information concerning an account or record which is not readily available and which requires a search of historical records, either within the department or at the state records center. This charge shall not apply for searches required by s. 40.02 (17) (b) or 40.25 (6) (a), Stats.

History: Cr. Register, April, 1978, No. 268, eff. 5-1-78; renum. from ETF 3.03 am., Register, June, 1983, No. 330, eff. 7-1-83.